

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>ELKADER</div> <div>CITY OF <u>ELKADER</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16202200200000</div> <div>City Clerk</div> <div>207 N. Main Street</div> <div>Elkader IA 52043</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		658,470		658,470	643,263
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		658,470		658,470	643,263
Delinquent property taxes		0		0	
TIF revenues		229,798		229,798	240,717
Other city taxes		183,692	0	183,692	183,385
Licenses and permits		5,192	0	5,192	5,250
Use of money and property		11,090	3,259	14,349	68,100
Intergovernmental		675,941	0	675,941	202,645
Charges for fees and service		285,654	934,274	1,219,928	1,192,626
Special assessments		0	0	0	0
Miscellaneous		88,401	0	88,401	187,400
Other financing sources		988,334	155,000	1,143,334	1,071,889
Total revenues and other sources		3,126,572	1,092,533	4,219,105	3,795,275
Expenditures and Other Financing Uses					
Public safety		221,265	0	221,265	212,633
Public works		559,362	0	559,362	596,312
Health and social services		1,273	0	1,273	1,273
Culture and recreation		374,588	0	374,588	402,837
Community and economic development		108,232	0	108,232	179,252
General government		179,128	0	179,128	181,651
Debt service		347,318	0	347,318	382,497
Capital projects		980,411	0	980,411	582,000
Total governmental activities expenditures		2,771,577	0	2,771,577	2,538,455
Business type activities		0	1,104,527	1,104,527	1,166,262
Total ALL expenditures		2,771,577	1,104,527	3,876,104	3,704,717
Other financing uses, including transfers out		334,146	25,964	360,110	455,259
Total ALL expenditures/And other financing uses		3,105,723	1,130,491	4,236,214	4,159,976
Excess revenues and other sources over (Under) Expenditures/And other financing uses		20,849	-37,958	-17,109	-364,701
Beginning fund balance July 1, 2014		(97,258)	188,328	91,070	328,358
Ending fund balance June 30, 2015		(76,409)	150,370	73,961	-36,343
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 1,007,712	Other long-term debt		\$ 0
Revenue debt		\$ 4,545,618	Short-term debt		\$ 0
TIF Revenue debt		\$ 540,000			
			General obligation debt limit		\$ 3,164,243
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Jennifer Cowser		Telephone →	Area Code 563	Number 245-2098	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF ELKADER						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	288,004	214,295		156,171			658,470			658,470	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	288,004	214,295		156,171	0		658,470		T01	658,470	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	288,004	214,295		156,171	0	0	658,470			658,470	6				
7	<b>TIF revenues</b>			229,798				229,798		T01	229,798	7				
8	<b>Other city taxes</b>							0		T15	0	8				
9	Utility tax replacement excise taxes	63,118						63,118		T15	63,118	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0								
14	Hotel/motel tax		5,632					5,632		T19	5,632	13				
15	Other local option taxes		114,942					114,942		T09	114,942	14				
16	<b>TOTAL OTHER CITY TAXES</b>	63,118	120,574	0	0	0	0	183,692	0		183,692	15				
17	<b>Section B - LICENSES AND PERMITS</b>	5,192						5,192		T29	5,192	16				
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
19	Interest	971					488	1,459	3,259	U20	4,718	18				
20	Rents and royalties	9,535						9,535		U40	9,535	19				
21	Other miscellaneous use of money and property	96						96		U20	96	20				
22								0			0	21				
23	<b>TOTAL USE OF MONEY AND PROPERTY</b>	10,602	0	0	0	0	488	11,090	3,259		14,349	22				
24	<b>Section D - INTERGOVERNMENTAL</b>											23				
25												24				
26	<b>Federal grants and reimbursements</b>											25				
27	Federal grants							0		B89	0	26				
28	Community development block grants					155,487		155,487		B50	155,487	27				
29	Housing and urban development							0		B50	0	28				
30	Public assistance grants							0		B79	0	29				
31	Payment in lieu of taxes							0		B30	0	30				
32								0			0	31				
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	155,487	0	155,487	0		155,487	32				
34												33				
35												34				
36												35				
37												36				
38												37				
39												38				
40												39				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELKADER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		132,370					132,370		C46	132,370	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	6,632				295,984		302,616		C89	302,616	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	13,799	8,635		5,761			28,195		C89	28,195	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	20,431	141,005	0	5,761	295,984	0	463,181	0		463,181	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions						1,250	1,250			1,250	63				
64	Library service	17,665					5,000	22,665		D89	22,665	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	33,358						33,358		D89	33,358	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	51,023	0	0	0	0	6,250	57,273	0		57,273	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	71,454	141,005	0	5,761	451,471	6,250	675,941	0		675,941	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	384,014	A91	384,014	73				
74	Sewer							0	550,260	A8Ø	550,260	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	200,763						200,763		A81	200,763	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELKADER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	2,091						2,091		A89	2,091	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges						1,750	1,750		A03	1,750	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	79,403						79,403		A61	79,403	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	snow removal	1,647						1,647			1,647	103
104	TOTAL CHARGES FOR SERVICE	283,904	0	0	0	0	1,750	285,654	934,274		1,219,928	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0						0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	4,129				42,289		46,418		U99	46,418	108
109	Deposits and sales/fuel tax refunds	1,666						1,666		U99	1,666	109
110	Sale of property and merchandise	13,928						13,928		U11	13,928	110
111	Fines	3,916						3,916		U30	3,916	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Insurance reimbursement		12,828					12,828			12,828	114
115	Substance Abuse Services reimbursement	610						610			610	115
116	NE IA Drug Task force	2,500						2,500			2,500	116
117	Reimbursement - engineering fee	6,200						6,200			6,200	117
118	PD equipment reimbursement	335						335			335	118
119								0			0	119
120	TOTAL MISCELLANEOUS	33,284	12,828	0	0	42,289	0	88,401	0		88,401	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELKADER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	755,558	488,702	229,798	161,932	493,760	8,488	2,138,238	937,533		3,075,771	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	109,213				519,011		628,224		NR	628,224	125
126	Proceeds of anticipatory warrants or other short-term debt							0	155,000	A89	155,000	126
127	Regular transfers in and interfund loans	42,347	29,810			80,507		152,664			152,664	127
128	Internal TIF loans and transfers in				207,446			207,446			207,446	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	151,560	29,810	0	207,446	599,518	0	988,334	155,000		1,143,334	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	907,118	518,512	229,798	369,378	1,093,278	8,488	3,126,572	1,092,533		4,219,105	132
133												133
134	Beginning fund balance July 1, 2014	43,865	153,580	30,914	4,229	-429,731	99,885	-97,258	188,328		91,070	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	950,983	672,092	260,712	373,607	663,547	108,373	3,029,314	1,280,861		4,310,175	136
137												137
138												138
139												139
140												140
141												141
142												142
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF ELKADER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	141,608	26,987					168,595		E62	168,595	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction	2,815						2,815		F62	2,815	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	22,308						22,308		E24	22,308	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	13,157						13,157		E32	13,157	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	10,735						10,735		E66	10,735	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	3,655						3,655		E89	3,655	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	194,278	26,987	0	0	0	0	221,265			221,265	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELKADER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	153,608	166,004					319,612		E44	319,612	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		29,286					29,286		E44	29,286	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		16,522					16,522		E44	16,522	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	193,942						193,942		E81	193,942	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	347,550	211,812	0	0	0	0	559,362			559,362	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF ELKADER							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	1,273						1,273		E79	1,273	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,273	0	0	0	0	0	1,273			1,273	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELKADER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	84,147	27,489				34,098	145,734		E52	145,734	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction	20,815						20,815		F52	20,815	124
125	Museum, band, theater — Current operation	22,934	16,820					39,754		E61	39,754	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	51,327	3,713					55,040		E61	55,040	127
128	Purchase of land and equipment	5,000						5,000		G61	5,000	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	65,192	2,663					67,855		E61	67,855	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	10,059	770				1,819	12,648		E03	12,648	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	27,742						27,742		E61	27,742	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	287,216	51,455	0	0	0	35,917	374,588			374,588	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		30,293					30,293		E89	30,293	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		24,673					24,673		E89	24,673	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			53,266				53,266		E89	53,266	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	54,966	53,266	0	0	0	108,232			108,232	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF ELKADER						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	5,525						5,525		E29	5,525	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	38,864	33,760					72,624		E23	72,624	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,368						4,368		E25	4,368	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	9,919						9,919		E31	9,919	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		75,885					75,885		E89	75,885	171
172	Other general government — Current operation	10,807						10,807		E89	10,807	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	69,483	109,645	0	0	0	0	179,128			179,128	176
177	<b>Section G — DEBT SERVICE</b>				347,318			347,318			347,318	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	347,318	0	0	347,318			347,318	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Great Places projects					386,971		386,971			386,971	184
185	Façade grant project					80,896		80,896			80,896	185
186	High Street					512,544		512,544			512,544	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	980,411	0	980,411			980,411	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	980,411	0	980,411			980,411	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	899,800	454,865	53,266	347,318	980,411	35,917	2,771,577			2,771,577	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF ELKADER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								359,752	E91	359,752	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								518,469	E80	518,469	201
202	Purchase of land and equipment									G80	0	202
203	Construction								226,306	F80	226,306	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF ELKADER						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation											238
239	Purchase of land and equipment										E89 0	238
240	Construction										G89 0	239
241											F89 0	240
242	Enterprise Debt Service											241
243	Enterprise Capital Projects											242
244	Enterprise TIF Capital Projects											243
245	Internal service funds — Specify											244
246												245
247												246
248												247
249												248
250												249
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>											250
252												251
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	899,800	454,865	53,266	347,318	980,411	35,917	2,771,577	1,104,527		3,876,104	252
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>											253
255	Regular transfers out	15,488	101,994		9,218			126,700	25,964	NE	152,664	254
256	Internal TIF loans/repayments and transfers out			207,446				207,446			207,446	255
257								0			0	256
258	<b>TOTAL OTHER FINANCING USES</b>	15,488	101,994	207,446	9,218	0	0	334,146	25,964		360,110	257
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	915,288	556,859	260,712	356,536	980,411	35,917	3,105,723	1,130,491		4,236,214	258
260												259
261	<b>Ending fund balance June 30, 2015:</b>											260
262	<b>Governmental:</b>											261
263	<b>Nonspendable</b>							0			0	262
264	<b>Restricted</b>		115,233		17,071		72,456	204,760			204,760	263
265	<b>Committed</b>	7,038				-316,864		-309,826			-309,826	264
266	<b>Assigned</b>							0			0	265
267	<b>Unassigned</b>	28,657						28,657			28,657	266
268	<b>Total Governmental</b>	35,695	115,233	0	17,071	-316,864	72,456	-76,409			-76,409	267
269	<b>Proprietary</b>								150,370		150,370	268
270	<b>Total ending fund balance June 30, 2015</b>	35,695	115,233	0	17,071	-316,864	72,456	-76,409	150,370		73,961	269
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	950,983	672,092	260,712	373,607	663,547	108,373	3,029,314	1,280,861		4,310,175	270
272												271

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ELKADER

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44 9,337
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 440,040

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,195,000	29U \$	39U \$ 95,987	49U \$	49U \$	49U \$ 1,099,013	49U \$	191 \$ 35,850
2. Sewer utility	19U 3,637,937	29U	39U 191,332	49U	49U	49U 3,446,605	49U	189 111,990
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 705,000	29U	39U 165,000	49U	49U 540,000	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. Police car	19U 25,333	29U	39U 12,667	49U 12,667	49U	49U	49U	189 636
11. Snow plow	19U	29U 109,215	39U 21,843	49U 87,372	49U	49U	49U	189 1,982
12. Gunder Road	19U 28,010	29U	39U 9,337	49U 18,673	49U	49U	49U	189
13. 2012 GO	19U 965,000	29U	39U 100,000	49U 865,000	49U	49U	49U	189 16,452
14. Ambulance	19U 30,000	29U	39U 6,000	49U 24,000	49U	49U	49U	189 636
Total long-term debt	6,586,280	109,215	602,166	1,007,712	540,000	4,545,618	0	167,546

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$
Outstanding as of JUNE 30, 2015	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents
\$	63,284,854 x .05 = \$ 3,164,243

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		73,961	73,961

REMARKS

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Continued on next page

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